

and tender the damages thus assessed and determined to the persons entitled, or if rejected to hold the same to his credit and for his use; and the said commissioners shall have full power to assess and levy, either generally on the whole assessable property of said town, or specially on the property of persons so assessed to be benefited thereby, the whole or any part of the amount of damages and expenses that they shall ascertain will be incurred in locating, opening, extending, widening, straightening or closing up the whole or any part of any street, lane or alley in said town, and to collect the same in the manner hereinbefore provided for the collection of the general tax levy.

1884, ch. 367.

96. The expenses and costs of paving, repaving or otherwise improving the sidewalks in said town, incurred by the said commissioners under their ordinances, may be charged and recovered by them, in the name of the corporation, from the owner of the property fronting thereon, in proportion to the amount expended in the immediate front of said property, by suit or action at law against the owner thereof, as other debts are collected; and the expense of such paving shall be a lien upon the property chargeable therewith.

Ibid.

97. A tenant for more than five years, for life, and a mortgagee in possession, as well as the holder in fee, shall be deemed and taken as owner for the purposes of the two preceding sections.

Ibid.

98. All taxes, whether general or special, levied by said commissioners upon any house or parcel of land within said town, which is not in the tenancy and occupation of the owner thereof, may be charged to the tenant or other occupant, who shall be liable to like process for the payment thereof; and the tenant or other occupant paying said taxes may charge the same to the owner of the house, lot or parcel of land, or deduct the same from the rent then due or which shall next become due thereon.